RESOLUTION NO. 2009-45

A RESOLUTION OF THE LODI CITY COUNCIL
AUTHORIZING THE CITY MANAGER TO EXECUTE
AGREEMENT BETWEEN THE COUNTY OF
SAN JOAQUIN AND THE CITIES OF STOCKTON, LODI,
AND TRACY TO TOLL STATUTES OF LIMITATIONS
FOR CLAIMS REGARDING PROPERTY TAX
ADMINISTRATION FEES

WHEREAS, a controversy exists regarding the County's calculation of the property tax administration fees regarding the Triple Flip (Revenue & Taxation Code §97.68) and the Vehicle License Fee swap (Revenue & Taxation Code \$97.70). California cities are universally contending that counties are overcharging for their administration fee; and

WHEREAS, in order to avoid legal expenses, City and County staff propose that the parties enter a tolling agreement (essentially extending the statute of limitations for the cities to sue if an agreement cannot be reached) to allow existing litigation to proceed and base any future negotiations regarding adjustments on the outcome of the pending cases.

NOW, THEREFORE, BE IT RESOLVED that the Lodi City Council does hereby authorize the City Manager to execute agreement between the County of San Joaquin and the cities of Stockton, Lodi, and Tracy to toll statutes of limitations for claims regarding property tax administration fees.

Dated: April 15, 2009

I hereby certify that Resolution No. 2009-45 was passed and adopted by the City Council of the City of Lodi in a regular meeting held April 15, 2009, by the following vote:

AYES:

COUNCIL MEMBERS - Hitchcock, Johnson, Katzakian, and

Mayor Hansen

NOES:

COUNCIL MEMBERS - None

ABSENT:

COUNCIL MEMBERS - Mounce

ABSTAIN:

COUNCIL MEMBERS - None

City Clerk